

FUND 01: UNRESTRICTED GENERAL FUND

Object	Description	Second Interim 1/30/2019	Third Budget Revision 4/30/2019	Changes
	Beginning Fund Balance	34,886,030	34,886,030	
8011-8099	LCFF Revenue	94,107,184	94,038,099	(69,085)
8100-8299	Federal Revenue	301,398	411,650	110,252
8300-8590	State Revenue	3,941,438	3,946,341	4,903
8600-8799	Local Revenue	42,568,373	42,668,373	100,000
8980-8999	Local General Fund Contributions	(28,706,303)	(29,529,869)	(823,566)
	Total Revenue	112,212,090	111,534,594	(608,411)
1000-1999	Certificated Salaries	53,748,752	53,767,138	18,386
2000-2999	Classified Salaries	19,170,597	19,121,803	(48,794)
3000-3999	Employee Benefits	29,568,474	29,472,694	(95,780)
4000-4999	Books and Supplies	6,107,897	5,971,555	(136,342)
5000-5999	Services and Other Operating Costs	11,416,647	11,973,362	556,715
6000-6999	Capital Outlay	302,222	383,322	81,100
7100-7299	Other Outgo	148,799	68,799	(80,000)
7300-7399	Indirect Costs	(1,073,849)	(1,074,146)	(297)
7400-7499	Debt Services	-	-	-
7600-7629	Transfer Out / Fund 12, 13, 14	2,400,000	2,400,000	-
	Total Expenditures	121,789,539	122,084,527	294,988
	Increase /(Decrease) Fund Balance	(9,577,449)	(10,549,933)	(972,484)
	Projected Fund Balance	25,308,581	24,336,097	

Major Changes

Revenues:

- \$ (69,085) LCFF Formual/Property Tax Adjustment Per LACOE P-2 Report
 - \$4,092,506 increase in Minimum State Aid (8011)*
 - \$5,213 decrease in Property Taxes for Homowners Expemtions (8021)*
 - \$27,905 increase in Property Taxes for Other Subventions/In-Lieu Taxes (8029)*
 - \$1,320,222 increase in County & District Taxes for Secured Roll Taxes (8041)*
 - \$20,768 increase in County & District Taxes for Unsecured Roll Taxes (8042)*
 - \$1,481,653 increase in County & District Taxes for Prior Years' Taxes (8043)*
 - \$7,025,825 decrease in Community Redevelopment Funds (RDA) (8047)*
- \$ 110,252 Increase in Medical Administration (MAA)
- \$ 4,903 Increase in State Unrestricted Lottery
- \$ 100,000 Increase in Interest Earned
- \$ (823,566) Increase Local General Fund Contribution to Special Education

Expenditures:

- \$ 18,386 Increase in Certificated Salaries
- \$ (48,794) Decrease in Classified Salaries - Adjust for vacancies and over use of leave time
 - 0.75 FTE decrease to Instructional Aide*
 - 0.375 FTE increase to Custodian Monthly*
 - 0.75 FTE decrease to Lifeguard Monthly*
 - 5.3245 FTE increase to Special Ed Paraeducators*
 - 1.00 FTE decrease to Special Ed Data Technician*
- \$ (95,780) Decrease in Employee Benefits
- \$ (136,342) Decrease in Books, General Supplies and Textbooks - Transfers to Services & Other
- \$ 556,715 Increase in Services and Other Operating Costs
 - \$243K increase to Maintenance Agreements*
 - \$176K increase to Legal Costs*
 - \$153K increase in Cost of November 2018 Election for total of \$303K*
 - \$8K increase to Conference & Travel*
 - \$10K increase to Mileage Reimbursement*
 - \$25K decrease to Consultant Services*
 - \$29K decrease to Repair by Vendor*
- \$ 81,100 Increase in Equipment
 - \$75K Increase to LCAP Supplemental to support Franklin Seaside (CDS)*
 - \$6.1K Aquatic & Volleyball Equipment for Lincoln Middle School*
- \$ (80,000) Decrease County Specialized School Cost Per LACOE Invoice
- \$ (297) Increase in indirect costs from various programs

FUND 01: RESTRICTED GENERAL FUND

Object	Description	Second Interim 1/31/2019	Third Budget Revision 4/30/2019	Changes
	Beginning Fund Balance	3,912,282	3,912,282	
8100-8299	Federal Revenue	4,485,956	4,330,942	(155,014)
8300-8590	State Revenue	1,751,525	1,750,830	(695)
8600-8799	Local Revenue	9,727,877	9,796,794	68,917
8980-8999	Local General Fund Contributions	28,706,303	29,529,869	823,566
	Total Revenue	44,671,661	45,408,435	736,774
1000-1999	Certificated Salaries	12,843,127	13,031,027	187,900
2000-2999	Classified Salaries	11,800,121	11,718,665	(81,456)
3000-3999	Employee Benefits	10,575,493	10,420,908	(154,585)
4000-4999	Books and Supplies	3,768,670	3,763,243	(5,427)
5000-5999	Services and Other Operating Costs	5,865,669	6,614,346	748,677
6000-6999	Capital Outlay	99,100	102,100	3,000
7300-7399	Indirect Costs	511,996	511,989	(7)
	Total Expenditures	45,464,176	46,162,278	698,102
	Increase /(Decrease) Fund Balance	(792,515)	(753,843)	38,672
	Projected Fund Balance	3,119,767	3,158,439	

Major Changes

Revenues:

- \$ (155,014) Change in Title I, II, III and IV federal programs
 - \$215K decrease to Medi-Cal Funding*
 - \$53K increase to Special Education Basic IDEA*
 - \$6K increase to English Learner Student Program*
- \$ 68,917 Increase in Local Revenue
- \$ (695) Decrease in State Revenue
 - \$544 decrease in Special Education Mental Health*
 - \$151 decrease in Special Education Workability*
- \$ 216,153 Increase in PTA , Booster Clubs, Gifts, & Interest Earned
- \$ 823,566 Increase in Local General Fund Contribution to Special Education

Expenditures:

- \$ 187,900 Increase in Certificated Hourly and Subs
- \$ (81,456) Decrease in Classified Hourly and Subs
- \$ (154,585) Decrease in Statutory and Health & Welfare Benefits
- \$ (5,427) Decrease in Books, General Supplies and Textbooks
- \$ 748,677 Increase in Services and Other Operating Costs (Special Education)
 - \$277K Non-Public Agency Settlements*
 - \$200K Legal Costs*
 - \$150K Legal Settlements*
 - \$110K Consultant Services*
 - \$10K Conference & Travel*
 - \$1K Communication Services*
- \$ 3,000 Increase in Equipment for Lincoln Middle School Audio System
- \$ (7) Decrease in Indirect Costs from various programs

FUND 11: ADULT EDUCATION FUND

Object	Description	Second Interim 1/31/2019	Third Budget Revision 4/30/2019	Changes
	Beginning Fund Balance	664,347	664,347	
8100-8299	Federal Revenue	43,841	45,771	1,930
8300-8590	Other State Revenue	712,737	712,737	-
8600-8799	Local Revenue	32,500	32,500	-
	Total Revenues	789,078	791,008	1,930
1000-1999	Certificated Salaries	307,154	307,780	626
2000-2999	Classified Salaries	173,676	157,473	(16,203)
3000-3999	Employee Benefits	184,576	171,680	(12,896)
4000-4999	Books and Supplies	81,145	80,495	(650)
5000-5999	Services and Other Operating Costs	50,003	57,813	7,810
7300-7399	Indirect Costs	34,665	34,665	-
	Total Expenditures	831,219	809,906	(21,313)
	Increase /(Decrease) Fund Balance	(42,141)	(18,898)	23,243
	Projected Fund Balance	622,206	645,449	

Major Changes

Revenue:

\$ 1,160 Increase in Adult Education Basic Education & ELA
\$ 770 Increase in Adult Education Secondary Education

Expenditure:

\$ 626 Increase in Counselor hourly
\$ (16,203) Decrease in monthly clerical office salary
\$ (12,896) Decrease in corresponding Statutory & Health & Welfare Benefits
\$ (650) Decrease in Supplies
\$ 7,810 Increase in Services & Other Operating Costs for Travel/Conference

FUND 12: CHILD DEVELOPMENT FUND

Object	Description	Second Interim 1/31/2019	Third Budget Revision 4/30/2019	Changes
	Beginning Fund Balance	805,928	805,928	
8100-8299	Federal Revenue	1,775,418	1,775,418	-
8300-8590	State Revenue	2,881,445	2,881,445	-
8600-8799	Local Revenue	4,504,123	4,513,123	9,000
8900-8929	Interfund Transfer from Fund 01	-	-	-
	Total Revenues	9,160,986	9,169,986	9,000
1000-1999	Certificated Salaries	3,055,082	3,055,082	-
2000-2999	Classified Salaries	2,496,213	2,496,213	-
3000-3999	Employee Benefits	2,381,192	2,363,326	(17,866)
4000-4999	Books and Supplies	216,955	208,294	(8,661)
5000-5999	Services and Other Operating Costs	843,781	924,310	80,529
7300-7399	Indirect Costs	363,383	363,687	304
	Total Expenditures	9,356,606	9,410,912	54,306
	Increase /(Decrease) Fund Balance	(195,620)	(240,926)	(45,306)
	Projected Fund Balance	610,308	565,002	

Major Changes:

Revenues:

- \$ 6,000 Increase in QRIS Block Grant
- \$ 3,000 Adjust budget to align with current fees collected

Expenditures:

- \$ (17,866) Decrease in Health & Welfare Benefits
- \$ (8,661) Decrease in Supplies
- \$ 80,529 Increase in Services and Other Operating Costs

\$35K Independent Contractors/Consultants

\$41K Food Services Food Costs

\$3K Utilities Costs

\$1K Other Operating Costs (Conference/Travel)
- \$ 304 Increase in Indirect Costs

FUND 13: CAFETERIA SPECIAL FUND

Object	Description	Second Interim 1/31/2019	Third Budget Revision 4/30/2019	Changes
	Beginning Fund Balance	377,344	377,344	
8100-8299	Federal Revenue	1,070,000	1,070,000	-
8300-8590	State Revenue	65,000	65,000	-
8600-8799	Local Revenue	1,130,300	1,130,300	-
8900-8929	Interfund Transfer from Fund 01	900,000	900,000	-
	Total Revenues	3,165,300	3,165,300	-
2000-2999	Classified Salaries	1,332,929	1,321,521	(11,408)
3000-3999	Employee Benefits	592,406	580,511	(11,895)
4000-4999	Books and Supplies	1,603,000	1,600,000	(3,000)
5000-5999	Services and Other Operating Costs	(295,550)	(292,550)	3,000
7300-7399	Indirect Costs	163,805	163,805	-
	Total Expenditures	3,396,590	3,373,287	(23,303)
	Increase /(Decrease) Fund Balance	(231,290)	(207,987)	23,303
	Projected Fund Balance	146,054	169,357	

Major Changes:

Revenues:

No change in revenue since 2nd Interim

Expenditures:

\$ (11,408) Decrease in Classified salaries - adjustments based on leave use and vacancies

\$ (11,895) Decrease in corresponding Statutory & Health & Welfare Benefits

(3,000) Decrease in Supplies

3,000 Increase in Repair by Vendor and Maintenance Agreements

FUND 14: DEFERRED MAINTENANCE FUND

Object	Description	Second Interim 1/31/2019	Third Budget Revision 4/30/2019	Changes
	Beginning Fund Balance	568,933	568,933	
8010-8099	LCFF transfer to Fund 14	-	-	-
8600-8799	Local Revenue	3,000	3,000	-
8919-	Transfer form General Fund	1,500,000	1,500,000	-
	Total Revenues	1,503,000	1,503,000	-
4000-4999	Books and Supplies	3,000	3,000	-
5000-5999	Services and Other Operating Costs	1,300,000	1,300,000	-
6000-6999	Capital Outlay	200,000	200,000	-
	Total Expenditures	1,503,000	1,503,000	-
	Increase /(Decrease) Fund Balance	-	-	-
	Projected Fund Balance	568,933	568,933	

Revenue:
No change since 2nd Interim

Expenditure:
No change since 2nd Interim

FUND 21.3: BUILDING FUND / MEASURE "BB" SERIES D

Object	Description	Second Interim 1/31/2019	Third Budget Revision 4/30/2019	Changes
	Beginning Fund Balance	23,374,934	23,374,934	
8600-8799	Local Revenue	120,000	450,000	330,000
8980	Transfer From ES Bond (Fund 21.7)	30,000,000	30,000,000	-
	Total Revenues	30,120,000	30,450,000	330,000
2000-2999	Classified Salaries	261,367	266,612	5,245
3000-3999	Employee Benefits	102,659	105,806	3,147
4000-4999	Books and Supplies	198,200	198,600	400
5000-5999	Services and Other Operating Costs	6,625,350	6,739,150	113,800
6000-6999	Capital Outlay	20,498,100	26,518,100	6,020,000
	Total Expenditure	27,685,676	33,828,268	6,142,592
	Increase /(Decrease) Fund Balance	2,434,324	(3,378,268)	(5,812,592)
	Projected Fund Balance	25,809,258	19,996,666	

FUND 21.4: BUILDING FUND / MEASURE "ES" SERIES A

Object	Description	Second Interim 1/31/2019	Third Budget Revision 4/30/2019	Changes
	Beginning Fund Balance	-	-	
8600-8799	Local Revenue	-	-	-
	Total Revenues	-	-	-
2000-2999	Classified Salaries	-	-	-
3000-3999	Employee Benefits	-	-	-
4000-4999	Books and Supplies	-	-	-
5000-5999	Services and Other Operating Costs	-	-	-
6000-6999	Capital Outlay	-	-	-
	Total Expenditure	-	-	-
	Increase /(Decrease) Fund Balance	-	-	-
	Projected Fund Balance	-	-	

FUND 21.5: BUILDING FUND / MEASURE "ES" SERIES B

Object	Description	Second Interim 1/31/2019	Third Budget Revision 4/30/2019	Changes
	Beginning Fund Balance	8,242,253	8,242,253	
8600-8799	Local Revenue	200,000	200,000	-
8980-8999	Transfer From ES Bond (Fund 21.6)	10,000,000	46,000,000	36,000,000
	Total Revenues	10,200,000	46,200,000	36,000,000
2000-2999	Classified Salaries	9,000	9,000	-
3000-3999	Employee Benefits	2,793	2,793	-
4000-4999	Books and Supplies	38,500	42,500	4,000
5000-5999	Services and Other Operating Costs	6,817,600	10,275,100	3,457,500
6000-6999	Capital Outlay	11,874,000	40,965,650	29,091,650
	Total Expenditure	18,741,893	51,295,043	32,553,150
	Increase /(Decrease) Fund Balance	(8,541,893)	(5,095,043)	3,446,850
	Projected Fund Balance	(299,640)	3,147,210	

FUND 21.6: BUILDING FUND / MEASURE "ES" SERIES C

Object	Description	Second Interim 1/31/2019	Third Budget Revision 4/30/2019	Changes
	Beginning Fund Balance	27,156,047	27,156,047	
8600-8799	Local Revenue	500,000	500,000	-
8980-8999	Transfer from ES to BB Project	(9,990,000)	-	9,990,000
	Total Revenues	(9,490,000)	500,000	9,990,000
2000-2999	Classified Salaries	620,892	642,872	21,980
3000-3999	Employee Benefits	291,368	304,350	12,982
4000-4999	Books and Supplies	657,170	1,082,670	425,500
5000-5999	Services and Other Operating Costs	4,087,494	6,083,994	1,996,500
6000-6999	Capital Outlay	2,741,102	3,600,002	858,900
	Total Expenditure	8,398,026	11,713,888	3,315,862
	Increase /(Decrease) Fund Balance	(17,888,026)	(11,213,888)	6,674,138
	Projected Fund Balance	9,268,021	15,942,159	

FUND 21.7: BUILDING FUND / MEASURE "ES" SERIES D

Object	Description	Second Interim 1/31/2019	Third Budget Revision 4/30/2019	Changes
	Beginning Fund Balance	-	-	
8600-8799	Local Revenue	500,000	500,000	-
8800-8951	Bond Proceeds	120,000,000	120,000,000	
8952-8979	Other Financing	50,000	50,000	
8980-8999	Transfer to ES Project (Fund 21.5)	(30,010,000)	(76,000,000)	(45,990,000)
	Total Revenues	90,540,000	44,550,000	(45,990,000)
2000-2999	Classified Salaries	-	-	-
3000-3999	Employee Benefits	-	-	-
4000-4999	Books and Supplies	100,000	150,000	50,000
5000-5999	Services and Other Operating Costs	7,027,150	4,798,150	(2,229,000)
6000-6999	Capital Outlay	75,038,000	25,401,000	(49,637,000)
	Total Expenditure	82,165,150	30,349,150	(51,816,000)
	Increase /(Decrease) Fund Balance	8,374,850	14,200,850	5,826,000
	Projected Fund Balance	8,374,850	14,200,850	

*FUND 21: BUILDING FUND / MEASURE "BB" & "ES" All SERIES

Object	Description	Second Interim 1/31/2019	Third Budget Revision 4/30/2019	Changes
	Beginning Fund Balance	58,773,233	58,773,233	
8600-8799	Local Revenue	1,320,000	1,650,000	330,000
8800-8951	Bond Proceeds	120,000,000	120,000,000	
8952-8979	Other Financing	50,000	50,000	
8980-8999	Transfers	-	-	-
	Total Revenues	121,370,000	121,700,000	330,000
2000-2999	Classified Salaries	891,259	918,484	27,225
3000-3999	Employee Benefits	396,820	412,949	16,129
4000-4999	Books and Supplies	993,870	1,473,770	479,900
5000-5999	Services and Other Operating Costs	24,557,594	27,896,394	3,338,800
6000-6999	Capital Outlay	110,151,202	96,484,752	(13,666,450)
	Total Expenditure	136,990,745	127,186,349	(9,804,396)
	Increase /(Decrease) Fund Balance	(15,620,745)	(5,486,349)	10,134,396
	Projected Fund Balance	43,152,488	53,286,884	

FUND 25: CAPITAL FACILITIES FUND

Object	Description	Second Interim 1/31/2019	Third Budget Revision 4/30/2019	Changes
	Beginning Fund Balance	3,864,848	3,864,848	
8681	Developer Fees	800,000	800,000	-
8660	Local Revenue	15,000	15,000	-
	Total Revenues	815,000	815,000	-
4000-4999	Supplies	6,000	22,093	16,093
5000-5999	Services and Other Operating Costs	1,605,000	2,325,623	720,623
6000-6999	Capital Outlay	-	-	-
	Total Expenditures	1,611,000	2,347,716	736,716
	Increase /(Decrease) Fund Balance	(796,000)	(1,532,716)	(736,716)
	Projected Fund Balance	3,068,848	2,332,132	

Revenue:

No Change Since 2nd Interim

Expenditure:

- \$ 16,093

Increase in supply costs related to Malibu Fire
- \$ 720,623

Increase in consultant fees, independent contractors and other fees related to Malibu Fire

FUND 40: SPECIAL RESERVE FUND FOR CAPITAL OUTLAY

Object	Description	Second Interim 1/31/2019	Third Budget Revision 4/30/2019	Changes
	Beginning Fund Balance	15,641,319	15,641,319	
8590-8599	State Revenue		-	-
8600-8625	Local Revenue	7,000,000	7,000,000	-
8626-8660	Local Revenue	60,000	60,000	
	Total Revenues	7,060,000	7,060,000	-
4000-4999	Supplies	92,675	87,675	(5,000)
5000-5999	Services and Other Operating Costs	2,718,008	2,743,008	25,000
6000-6999	Capital Outlay	1,481,817	1,461,817	(20,000)
7400-7499	COPS Payments	1,869,131	1,869,131	-
	Total Expenditures	6,161,631	6,161,631	-
	Increase /(Decrease) Fund Balance	898,369	898,369	-
	Projected Fund Balance	16,539,688	16,539,688	

Major Changes:

Revenue:

No change since 2nd Interim

Expenditure:

- \$ (5,000) Decrease in Supplies
- \$ 25,000 Increase in Services & Other Operating Costs
- \$ (20,000) Decrease in Capital Outlay

FUND 51: BOND INTEREST & REDEMPTION

Object	Description	Second Interim 1/31/2019	Third Budget Revision 4/30/2019	Changes
	Beginning Fund Balance	42,183,382	42,183,382	
8600-8660	Local Revenue	-	-	
8661-8799	Local Revenue	33,892,357	33,892,357	
	Total Revenues	33,892,357	33,892,357	-
7100-7499	Other Outgo	42,989,935	42,989,935	-
	Total Expenditures	42,989,935	42,989,935	-
	Increase /(Decrease) Fund Balance	(9,097,578)	(9,097,578)	-
	Projected Fund Balance	33,085,804	33,085,804	-

Major Changes:

Revenue:

No Change Since 2nd Interim

Expenditure:

No Change Since 2nd Interim

FUND 71: RETIREE BENEFIT FUND FOR OPEB

Object	Description	Second Interim 1/31/2019	Third Budget Revision 4/30/2019	Changes
	Beginning Fund Balance	7,850,512	7,850,512	
8600-8660	Local Revenue	100,000	100,000	
8661-8799	Local Revenue	1,300,000	1,300,000	
	Total Revenues	1,400,000	1,400,000	-
5000-5999	Services and Other Operating Costs	1,300,000	1,300,000	-
	Total Expenditures	1,300,000	1,300,000	-
	Increase /(Decrease) Fund Balance	100,000	100,000	-
	Projected Fund Balance	7,950,512	7,950,512	

Major Changes:

Revenue:

No change since 2nd Interim

Expenditure:

No change since 2nd Interim